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असाधारण

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PART II—Section 3—Sub-Section (i)

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 21st September 1966

G.S.R. 1490.—In exercise of the powers conferred by sub-section (1) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance

(Department of Revenue) No. 9/66-Central Excises, dated the 1st February, 1966, namely:—

In the said notification, in the Table,—

(a) for Serial No. 4 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)
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**"4. Refined Diesel Oils—**

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|--|--|
| (a)(i) BOC Lub. 40 and BOC Lub. 50, produced wholly or partly from indigenous crude oil or its intermediates.    | Rs. 100.00 per kilolitre at fifteen degrees of Centigrade thermometer. |
| (ii) BOC Lub. 40 and BOC Lub. 50 produced wholly from imported crude oil or its intermediates.                   | Rs. 85.10 per kilolitre at fifteen degrees of Centigrade thermometer.  |
| (iii) Jute Batching Oil, Flushing Oil, Household Oil and Bauxite Solvent Oil.                                    | Rs. 85.10 per kilolitre at fifteen degrees of Centigrade thermometer.  |
| (b) Other than Jute Batching Oil, BOC Lub. 40, BOC Lub. 50, Flushing Oil, Household Oil and Bauxite Solvent Oil. | Rs. 38.00 per kilolitre at fifteen degrees of Centigrade thermometer." |

(b) for Serial No. 10 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)
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|---|-------------------------------|
| "10. (a) All products as described in Item No. IIA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), except lubricating oils, lubricating greases, refinery gases, coke and mineral colza oil. | Rs. 100.00 per metric tonne.  |
| (b) Lubricating Oils and Lubricating greases produced wholly or partly from indigenous crude oil or its intermediates.  | Rs. 216.10 per metric tonne.  |
| (c) Lubricating oils and Lubricating greases produced wholly from imported crude oil or its intermediates.  | Rs. 100.00 per metric tonne." |

[No. 148/66-C.E.-F. No. 11/3/66-CX.III]

G.S.R. 1491.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby makes the following amendments in the

notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 70/65-Central Excises, dated the 1st May, 1965, namely:—

In the said notification,—

(a) for serial No. 1 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)
"1.	Lubricating greases manufactured out of mineral oils which are wholly imported or produced from imported crude oil.	If the appropriate amount of duty on such mineral oils has already been paid."

(b) for serial No. 4 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)
"4.	Lubricating oils produced from base oils If— which are wholly imported or produced from imported crude oil.	(a) they are blended outside the refineries; (b) the process of blending consists only in mixing base oils and adding thereto chemicals and indigenous processed vegetable non-essential oils ; and (c) the appropriate amount of duty on such base oils has already been paid."

[No. 149/66-C.E.-F. No. 11/3/66-CX.III.]

G.S.R. 1492.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby exempts each of the products [being products falling under item 11A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)] specified in column 2 of the Table below from so much of the additional duty of excise leviable thereon under section 3 of the first mentioned Act as is equivalent to the amount, and subject to the conditions, specified in the corresponding entry in column 3 of the said Table, namely:—

TABLE

Sl. No.	Description	Extent of exemption and conditions
1	2	3
1	Lubricating greases produced from mineral oils which are produced wholly or partly from indigenous crude oil.	Amount of the additional duty of excise under section 3 of the first mentioned Act already paid on the mineral oils used in the manufacture of such greases.
2	Lubricating oils produced from base oils which are produced wholly or partly from indigenous crude oil.	Amount of the additional duty of excise under section 3 of the first mentioned Act already paid on the mineral oils used in the manufacture of such greases. (a) they are blended outside the refineries, and (b) the process of blending consists only in mixing base oils and adding thereto chemicals and indigenous processed vegetable non-essential oils.

[No. 150/66-C.E.-F. No. 11/3/66-CX.III.]

T. C. SETH, Jr. Secy.

